In the Claims:

Please cancel claims 1-68. Please add new claims 69-81 as follows:

1-68. (Cancelled)

69. (New) A microelectronic die, comprising:

a substrate having a first portion with a first surface, a second portion with a second surface opposite the first surface, and a separation plane between the first and second portions, the first portion having first and second voids extending from the first surface to the separation plane, the first void tapered along a first axis and the second void tapered along a second axis generally parallel to the first axis, the first and second tapered voids being larger toward the separation plane; and

at least one operable microelectronic device disposed at least proximate to the first surface and between the first and second axes

- 70. (New) The microelectronic die of claim 69 wherein the at least one operable microelectronic device is disposed in the first portion of the substrate between the first and second tapered voids.
- 71. (New) The microelectronic die of claim 69 wherein the first portion and the second portion have at least generally the same composition.
- 72. (New) The microelectronic die of claim 69 wherein the first surface is separated from the separation plane by approximately 150 microns or less.
- 73. (New) The microelectronic die of claim 69 wherein the first and second voids are etched voids.

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- 74. (New) The microelectronic die of claim 69 wherein the first portion further includes a third void extending from the first surface to the separation plane, and wherein the first, second, and third voids are regularly spaced apart from each other.
- 75. (New) The microelectronic die of claim 69 wherein the first portion further includes a third void extending from the first surface to the separation plane, and wherein the first, second, and third voids are randomly spaced apart from each other.
- 76. (New) The microelectronic die of claim 69 wherein the first and second voids each include a first end proximate to the first surface, and wherein the first ends are filled with a filler material.
- 77. (New) The microelectronic die of claim 69 wherein the first and second portions of the substrate comprise silicon.
- 78. (New) The microelectronic die of claim 69, further comprising a film layer disposed on the first surface.
- 79. (New) The microelectronic die of claim 78 wherein the film layer has an external surface facing an opposite direction from the second surface of the second portion, and wherein a distance between the external surface and the separation plane is less than approximately 150 microns.
- 80. (New) The microelectronic die of claim 69 wherein the first and second voids have a conical configuration.
- 81. (New) The microelectronic die of claim 69 wherein the first void has a first depth and the second void has a second depth at least approximately equal to the first depth.